

DR. EMILY SHAFRON, CPA

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ACADEMIC POSITIONS

2019 – Present **Texas A&M University:** College Station, TX
Assistant Professor, Department of Accounting

EDUCATION

May 2019 **University of Georgia:** Athens, GA
Doctor of Philosophy, Accounting
Co-chairs: Ted Christensen and Frank Heflin

Aug 2016 **University of Michigan:** Ann Arbor, MI
Master of Arts, Business Administration
May 2015 *Master of Applied Economics*

May 2007 **University of Texas:** Austin, TX
Master of Professional Accounting (Summa Cum Laude)
Dec 2005 *Bachelor of Business Administration: Corporate Finance (Magna Cum Laude)*

RESEARCH

Published *Is Accounting the ‘English’ Language of Business? The Role of Language in IFRS Adoption.*

Jenny (Xinjiao) Guan, Emily Shafron, Kangtao Ye, and Wenzhi Zhuang
Review of Accounting Studies, forthcoming

‘No Comment’: Language Barriers and the IASB’s Comment Letter Process.

Eduardo de la Flores, Brian Monsen, Emily Shafron, Chris Yust
Contemporary Accounting Research, forthcoming
(AAA Public Interest Best Paper Award - 2023 IAS Midyear Meeting)

Investor Tastes: Implications for Asset Pricing in the Public Debt Market.

Emily Shafron
Journal of Corporate Finance, Volume 55, pp. 6 – 27, April 2019
(Based on 1st year summer paper)

Disincentives to Exchange Customized Local GAAP for IFRS.

Herita Akamah, Stephani Mason, and Emily Shafron
Journal of Accounting and Public Policy, Volume 41.6, 2022

**Working
Papers**

Managing the Media: Corporate Media Relations Officers and the Evolving Media Landscape.

Rachel Flam, Emily Shafron, Nate Sharp, Brady Twedt
Second round at JAE

(Presented at the London Business School 2023 Accounting Symposium)

Auditing the Accused: Financial Statement Audit Responses to Illegal Acts by Clients.

William Ciconte, Justin Leiby, and Emily Shafron
(Based on 2nd year summer paper)

Second-round PCAOB/TAR Registered Report Conference

The Accounting Tower of Babel: Language and the Translation of International Accounting Standards.

Emily Shafron

(Dissertation; Best Paper Award – PhD Project Conference 2018)

Preparing for submission to Management Science

Good Thinking (...for an Auditor...): The Effect of Auditors' Thinking Dispositions on Their Inclination to Challenge Management's Preferred Reporting.

Brian Fitzgerald, Brent Garza, Emily Shafron, and Kecia Smith

Preparing for submission to AUDITING: A Journal of Practice and Theory

Do words matter? Linguistic characteristics of IFRS and accounting quality.

John Schomburger, Emily Shafron, and Chris Yust

IFRS Regulatory Assets and Liabilities Project: An Analysis of the Comment Letters.

Herita Akamah, Meehyun Kim, Stephani Mason, and Emily Shafron

**Work in
Progress**

Do Translations of IFRS Translate into Better Price Discovery?

Yiwen Li, Sarah Noor, and Emily Shafron

TEACHING

2019 -
Present

Texas A&M University

ACCT 328 Financial Reporting II

- Designed and delivered an intermediate accounting course that focuses on liabilities, equity, and cash flow topics
- Effectively taught face-to-face, hybrid, and fully online to around 130 students, yearly
- Earned an average 4.5/5.0 rating for “fostering an effective learning environment” and a for delivering an “effective course”

ACCT 688 Doctoral Survey Seminar

- Led a 3-hour doctoral seminar on international accounting research and developing research ideas from non-traditional sources

2017 -
2019

University of Georgia

Case Studies Creator and Facilitator: International Accounting Elective

- Master of Accounting: Understanding the process a country goes through when mandatorily adopting IFRS (opportunities and challenges for preparers, auditors, regulators, investors, and academics)
 - Bachelor of Business Administration: Learning and applying the underlying concepts of the Islamic finance industry to structure conventional banking products
- 2014 -
2016
- University of Michigan**
Accounting Lecturer: Introduction to Accounting for non-Business Majors
- Instructed class of 62 students; prepared lecture materials, exams, and graded
 - Student rating 4.7/5.0
- Graduate Teaching Assistant: Introduction to Financial Accounting (EMBA)***
- Assisted over 100 students in their core accounting and financial economics classes
 - Created 6 web-based tutorials; led small group and class-wide discussion sections
- 2005 -
2007
- University of Texas**
Graduate Teaching Assistant: Financial Statement Analysis
- Graded complex assignments; held office hours
- Teaching Assistant: Introduction to Accounting for non-Business Majors)***
- Oversaw the grading and office hours for almost 500 introductory students
 - Assisted with in-class exercises

PROFESSIONAL EXPERIENCE

- 2011 – 2013
- Malaysian Accounting Standards Board:** Kuala Lumpur, Malaysia
Assistant Manager, Islamic Finance division
- Drafted and published three technical pronouncements related to applying IFRS to complex Islamic finance transactions: Discussion Papers i-1: Takaful, i-2: Sukuk, and i-3: Shariah Compliant Profit-Sharing Contracts
 - Created instructional materials on how IFRS should be applied to Islamic financial products; presented to academics and practitioners
- 2009 – 2011
- KPMG, LLP:** New York, NY
Senior Associate, Accounting Advisory – Transaction Services
- Provided on-call advanced US GAAP and IFRS accounting technical support for Fortune 500 clients through analyzing complex business transactions for appropriate accounting treatment (e.g. derivatives, consolidations and securitizations); applying relevant accounting guidance to company fact patterns, leading client discussions and preparing memorandums that summarize findings
 - Presented various 1 to 3-hour firm-wide trainings on accounting for derivatives to over 200 partners, directors, and managers via online and in person; also presented educational sessions on derivative accounting and strategies to a client's audit committee members
- 2007 – 2009
- Governmental Accounting Standards Board:** Norwalk, CT
Project Research Associate; Post-graduate Technical Associate
- Analyzed technical research through industry guidance, public roundtables, and subject matter expert interviews for proposed accounting standard on derivatives in the government sector; co-authored standard and subsequent implementation guide
 - Compiled, summarized, and analyzed comment letters for the Exposure Draft on Accounting and Financial Reporting or Derivative instruments
 - Authored, edited, and presented staff position papers to the Board on scoping,

recognition and measurement, and disclosure for the derivatives and hedging project

CONFERENCES AND WORKSHOPS

- Conferences**
- 2023 Tenure Project Conference (presenter)
 - 2024 PCAOB/TAR Registered Report Conference (participant)
 - 2023 Tenure Project Conference (participant)
 - 2023 JIAR Conference PhD/New Faculty Consortium (co-host, panelist, moderator)
 - 2023 JIAR Conference (presenter)
 - 2023 AAA IAS PhD/New Faculty Consortium (co-host, panelist, moderator)
 - 2023 AAA IAS Midyear Meeting (presenter, discussant, moderator, reviewer)
 - 2023 Hawaii Accounting Research Conference (presenter, moderator, reviewer)
 - 2022 Rice/Texas A&M University Junior Accounting Faculty Workshop (presenter)
 - 2022 AAA Annual Meeting (presenter, discussant, moderator, reviewer)
 - 2022 The PhD Project Accounting Doctoral Students/Faculty Alumni Association Conference (participant)
 - 2022 PWC Accounting and Tax Symposium (participant)
 - 2022 JIAR Conference PhD/New Faculty Consortium (co-host, moderator)
 - 2022 European Accounting Association (EAA) Annual Congress (presenter, discussant)
 - 2022 AAA IAS Midyear Meeting (presenter, discussant, moderator, reviewer)
 - 2022 AAA IAS Midyear PhD/New Faculty Consortium (co-host, panelist, moderator)
 - 2021 European Accounting Association (EAA) Annual Congress (moderator)
 - 2021 Journal of Accounting Research (JAR) Conference (participant)
 - 2021 British Accounting and Finance Association (BAFA) Conference (participant)
 - 2021 FASB/GASB/FAF Alumni Conference (participant)
 - 2021 Lonestar Conference (presenter)
 - 2021 AAA IAS Midyear Meeting (participant)
 - 2021 AAA IAS Midyear PhD/New Faculty Consortium (participant)
 - 2021 AAA FARS Midyear Meeting (participant, reviewer)
 - 2020 AAA Annual Meeting (presenter, discussant, reviewer)
 - 2020 The PhD Project Accounting Doctoral Students/Faculty Alumni Association Conference (participant)
 - 2020 The PhD Project Accounting Faculty Alumni Association Conference (participant)
 - 2020 European Accounting Association (EAA) Annual Congress (participant)
 - 2020 Lonestar Conference (participant)
 - 2019 AAA Annual Meeting (presenter, discussant, reviewer)
 - 2019 European Accounting Association (EAA) Annual Congress (presenter)
 - UGA Office of the Vice President doctoral student international travel grant recipient
 - 2019 Georgia State Center for the Economic Analysis of Risk (CEAR) The Chicago School and Research Related to Organizational and Market Risk, a 50-year Perspective (participant)
 - 2019 AAA FARS Midyear Conference (presenter)
 - 2018 Miami Rookie Conference (presenter)
 - 2018 AAA International Midyear Meeting (presenter)

- 2018 AAA Annual Meeting (presenter, discussant, reviewer)
- 2018 Accounting Doctoral Students Association – PhD Project Conference (Presenter)
- 2018 Journal of International Accounting Research (JIAR) Conference (participant)
- 2018 International Symposium on Audit Research Conference (presenter)
- 2018 AAA FARS Midyear Conference (PhD Consortium participant)
- 2018 AAA International Midyear Meeting (presenter, discussant)
- 2018 AAA International Midyear Meeting Doctoral Consortium (presenter)
- 2018 AAA Audit Midyear Conference (PhD Consortium participant)
- 2017 Islamic Banking and Finance Conference – King Fahad Petroleum and Minerals University (presenter, reviewer)
- 2017 AAA Annual Meeting (presenter, discussant, Emerging and Innovative Research poster participant, reviewer)
- 2017 Accounting Doctoral Students Association PhD Project Conference (presenter)
- 2017 Southeast Summer Accounting Research Conference (participant)
- 2017 AAA FARS Midyear Conference (PhD Consortium participant)
- 2017 AAA International Midyear Meeting (presenter, standard setting panelist)
- 2017 AAA International Midyear Meeting Doctoral Consortium (presenter)

Workshops

- Claremont McKenna College (October 2023)
- California State University, Fullerton (October 2023)
- Rutgers University (March 2023)
- Texas A&M University (July 2022)
- PhD Project Virtual Workshop (August 2020)
- Texas A&M University (August 2020)
- Texas A&M University (February 2019)
- Southern Methodist University (February 2019)
- University of Southern California (February 2019)
- Chapman University (February 2019)
- University of Kansas (January 2019)
- George Mason University (January 2019)
- Arizona State University (January 2019)
- California State University Northridge (December 2018)
- Virginia Tech University (November 2018)
- University of Georgia (November 2018, June 2018, December 2017, April 2017)
- Emory University (April 2018)
- University of Michigan (August 2016; August 2014)

GRANTS AND AWARDS

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|------|---|
| 2022 | · AAA Public Interest Best Paper Award - 2023 IAS Midyear Meeting |
| 2021 | · 2021 AAA IAS Excellence in Reviewing Award
(2021 AAA Annual Meeting—International Accounting Section) |
| 2019 | · University of Georgia Office of the Vice President Doctoral Student International Travel Grant recipient (attended EAA Annual Congress) |
| 2018 | · University of Georgia Graduate School Travel Grant recipient (attended International Symposium on Audit Research Conference) |

- AAA International Section travel grant recipient (attended AAA Annual Meeting)
- 2017 · AAA International Section Doctoral Travel Grant recipient (attended AAA Annual Meeting)
- University of Georgia Graduate School Travel Grant recipient (attended Islamic Banking and Finance Conference – King Fahad Petroleum and Minerals University)
- 2014 · University of Michigan Rackham Graduate Student Research Grant

SERVICE, AFFILIATIONS, AND CERTIFICATIONS

- Reviewer**
- AAA 2025 FARS Midyear Meeting
 - AAA 2025 IAS Midyear Meeting
 - 2023 Hawaii Accounting Research Conference (HARC)
 - AAA 2023 FARS Midyear Meeting
 - AAA 2023 IAS Midyear Meeting
 - AAA 2022 Annual Meeting (IAS)
 - AAA 2021 Annual Meeting (FARS, IAS, audit)
 - Won best reviewer award for the IAS section
 - FARS 2021 Midyear Meeting (financial instruments)
 - AAA 2020 Annual Meeting (IAS)
 - AAA 2019 Annual Meeting (IAS)
 - EAA 2019 Annual Congress (IAS)
 - AAA 2018 Annual Meeting (IAS)
 - AAA 2017 FARS Midyear Meeting (voluntary disclosure)
 - 2017 Islamic Banking and Finance Conference (banking)
 - FARS 2015 Midyear Meeting (financial instruments)
- Referee**
- The International Journal of Accounting (2023)
 - Journal of International Accounting, Auditing, and Taxation (2023)
 - Journal of Business and Accounting Studies (2017 – 2018)
 - Journal of Corporate Finance (2017 – 2018)
 - Review of Accounting Studies (2017)
- FASB/GASB/PCAOB Liaison**
- Coached Master of Accounting students at the University of Michigan, the University of Georgia, and Texas A&M University, who were applying to the FASB/GASB Post-graduate Technical Associate (PTA) program, as well as the PCOAB internship program; e.g., hosting information sessions, reviewing resumes and cover letters, hosting mock interviews
 - I have helped place eleven students FASB/GASB, and one at the PCAOB (the first time Texas A&M ever sent a student to intern at the PCAOB)
- Department**
- Doctoral Student Advisory Committee
 - Mentor doctoral students through providing comments on their working papers; working with them as research assistants; leading a seminar class on international accounting research and fostering novel research ideas
 - New Faculty and Ph.D. Recruiting
 - Interviewed and evaluated potential new faculty and doctoral candidates
 - Reimagining the Professional Program in Accounting – Job Placement Committee

- Created a list of alternative high-impact internships and career opportunities for our Masters in accounting students, including the FASB, GASB, PCAOB, IRS, and Federal Reserve
- Texas A&M Accounting Research Conference – Planning Committee
- Worked in a group to assess over 70 financial archival papers to select which papers would be presented at Texas A&M’s first annual research conference

- Affiliations**
- American Accounting Association (AAA)
 - Academy of International Business (AIB)
 - European Accounting Association (EAA)
 - British Accounting and Finance Association (BAFA)

- Certifications**
- Certified Public Accountant (CPA) - active
 - The Inclusive Classroom Certificate (AAA)
 - Diversity, Equity, Inclusion, and Belonging Certificate (AAA & KPMG)

SOCIETAL IMPACT STATEMENT

I positively impact society through my research, teaching, and collegiality. My research focuses on investigating the impact of language barriers on international accounting standard harmonization. The goal of my research is to support a richer, higher information environment that is beneficial for all capital market participants. My research evaluates the various costs associated with language barriers in an accounting context and explores companies' strategies to overcome these challenges.

As a dedicated educator, I introduce my students to important information concepts such as transparency, fairness, justice, and social responsibility. I facilitate discussions, utilize podcasts, and reference news articles to connect seemingly narrow accounting topics with broader social issues, encouraging a more comprehensive understanding of the subject matter. I also educate my students on my son’s disability, personally demonstrating that the classroom is a safe space for all to learn and grow. Outside the classroom, I engage with undergraduate students, offering guidance on resumes, career and internship opportunities, and coursework. My collaboration with doctoral students both within and outside of Texas A&M helps them develop novel and well-thought-out research ideas.

Overall, my work demonstrates a commitment to advancing knowledge in my field, preparing students to be well-rounded and socially aware professionals, and promoting diversity and inclusivity within academia and the accounting profession.